

## REMARKS

The Office Action of January 5, 2006 has been received and its contents carefully considered.

The present Amendment cancels claims 1-10, and revises claim 13 to place it in independent form by adding what was previously recited in claim 10. In addition, the Amendment makes a revision in claim 13. This revision is supported by the passage at page 8 of the present application, lines 16-21, and by the passage at page 9, line 23 to page 10, line 14 (and particularly the portion of this passage at page 10, lines 7-9: "Thus, it becomes possible to control the depth of the interconnection groove 17 without using an etch stop layer").

The rejection of claims 1-9, in section 4 of the Office Action, is now moot because these claims have been cancelled.

The Office Action rejects claims 10-15 for anticipation by a published U.S. application by Tsai et al. The rejection is moot with respect to claim 10, which has been cancelled. With regard to claim 13, which is now the sole independent claim in this application, the Office Action draws attention to etch stop layer 18 in the reference, and to paragraph [0056].

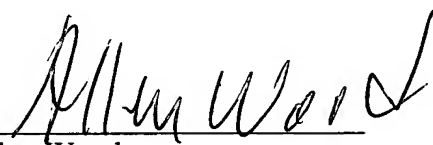
However, claim 13 now recites that "an etch stop layer is not formed in the interlayer insulating film comprising the low-k film." Since the etch stop layer 18 in the Tsai et al reference is disposed between the insulating films 16 and 20, it is respectfully submitted that the reference neither discloses nor suggests the invention now defined by claim 13.

Since an etch stop layer is used in the Tsai et al reference, the problem shown in Figures 1 and 2 of the present application's drawings is unlikely to ever arise. However, a structure that does not have an etch stop layer can have a lower capacitance (see the passage at page 10 of the present application, lines 9-14).

Since the remaining claims depend from the independent claims discussed above and recite additional limitations to further define the invention, they are patentable along with claim 13 and need not be further discussed.

In view of the foregoing, it is respectfully submitted that this application is now in condition for allowance. Reconsideration of the application is therefore respectfully requested.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Allen Wood", written over a horizontal line.

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